



forming a polyolefin foamed layer;

a melting step in which the material for forming a polyolefin non-foamed layer is melted in the second extruder; and

a co-extruding step in which the material for forming a polyolefin foamed layer and the material for forming a polyolefin non-foamed layer in their melted states are co-extruded into atmospheric pressure through the extrusion die and the extruded material for forming a polyolefin foamed layer is foamed to form the multilayer polyolefin foamed sheet, and the like is provided.